111TH CONGRESS
1ST SESSION

H. R. 931

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit with respect to certain unemployed veterans.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2009

Mr. NYE introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit with respect to certain unemployed veterans.

1   *Be it enacted by the Senate and House of Representa-*

2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4   This Act may be cited as the "Veterans Employment

5 Act of 2009".

6 **SEC. 2. FINDING.**

7   Congress finds that veterans are an integral part of

8 our society and bring an underutilized knowledge base and

9 skill level to the workforce.

SEC. 3. CREDIT ALLOWED FOR CERTAIN UNEMPLOYED VETERANS.

(a) IN GENERAL.—Subsection (d) of section 51 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

"(14) CREDIT ALLOWED FOR UNEMPLOYED VETERANS AND HIRED IN 2009 OR 2010.—

"(A) IN GENERAL.—Any unemployed veteran who begins work for the employer during 2009 or 2010 shall be treated as a member of a targeted group for purposes of this subpart.

"(B) UNEMPLOYED VETERAN.—For purposes of this paragraph, the term 'unemployed veteran' means any veteran (as defined in paragraph (3)(B), determined without regard to clause (ii) thereof) who is certified by the designated local agency as—

"(i) having been discharged or released from active duty in the Armed Forces during the period beginning on September 11, 2001, and ending on December 31, 2010, and

"(ii) being in receipt of unemployment compensation under State or Federal law for not less than 4 weeks during the 1-year period ending on the hiring date."

1   (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to individuals who begin work for
3 the employer after December 31, 2008.

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